

—AMENDED—
EMPLOYER'S ANNUAL RETURN AND
RECONCILIATION OF HAWAII INCOME TAX
WITHHELD FROM WAGES
FOR CALENDAR YEAR 19 ____

NAME: _____

FEDERAL I.D. NO. _____

HAWAII WITHHOLDING I.D. NO. _____

ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

1. NUMBER OF HW-2 FORMS, COPY A _____ 2. TOTAL WAGES SHOWN ON THESE FORMS (INCLUDE COLA) 2 \$ _____
3. TOTAL HAWAII INCOME TAX WITHHELD FROM WAGES SHOWN ON THESE FORMS 3 \$ _____
- 3a. PENALTIES \$ _____ 3b. INTEREST \$ _____ 3c. TOTAL AMOUNT DUE (ADD LINES 3, 3a, and 3b) .. 3c \$ _____
4. PAYMENT OF TAXES WITHHELD BY MONTHS OR CALENDAR QUARTERS, WHICHEVER IS APPLICABLE:
- | | | | |
|-------------------|-------------------|-------------------|-------------------|
| JAN. \$ _____ | APR. \$ _____ | JUL. \$ _____ | OCT. \$ _____ |
| FEB. \$ _____ | MAY. \$ _____ | AUG. \$ _____ | NOV. \$ _____ |
| MAR. \$ _____ | JUN. \$ _____ | SEP. \$ _____ | DEC. \$ _____ |
| 1st QTR. \$ _____ | 2nd QTR. \$ _____ | 3rd QTR. \$ _____ | 4th QTR. \$ _____ |

• ATTACH CHECK OR MONEY ORDER HERE •

THIS SPACE FOR DATE RECEIVED STAMP

5. TOTAL PAYMENTS OF TAXES WITHHELD (FROM LINE 4 PLUS AMOUNT PAID WITH FORM HW-3). 5 \$ _____
- 5a. PENALTIES PAID \$ _____ 5b. INTEREST PAID \$ _____
- 5c. TOTAL PAYMENTS MADE (ADD LINES 5, 5a, and 5b) 5c \$ _____
6. AMOUNT OF CREDIT TO BE REFUNDED (LINE 5c MINUS LINE 3c) 6 \$ _____
7. AMOUNT OF TAX NOW DUE AND PAYABLE (LINE 3c MINUS LINE 5c) 7 \$ _____
8. **FOR LATE FILING ONLY:** 8a PENALTY 8a \$ _____
8b INTEREST 8b \$ _____
9. TOTAL AMOUNT DUE AND PAYABLE (ADD LINES 7, 8a, and 8b) 9 \$ _____
10. PLEASE ENTER AMOUNT OF PAYMENT 10 \$ _____

PAY IN U.S. DOLLARS ON ANY U.S. BANK

MAKE CHECK PAYABLE TO: **HAWAII STATE TAX COLLECTOR**

I DECLARE UNDER THE PENALTIES PROVIDED BY LAW, THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNATURE _____ TITLE _____ DATE _____

FORM HW-23 **37****INSTRUCTIONS**

THIS FORM IS ONLY USED AFTER THE ORIGINAL RETURN HAS BEEN FILED. It is not necessary to amend both the periodic returns and the Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3.

Please file 2 copies of this amended return and any corrected Statements of Hawaii Income Tax Withheld and Wages Paid (copy of A of Form HW-2) with the district office with which the original return was filed.

- Enter your name, the filing period, your Hawaii withholding I.D. number, and your Federal Employer Identification Number.
- Enter on lines 1 through 4 the corrected amounts which should have been reported on the original Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3, filed. Entries which were correctly reported on the original return also must be entered on the appropriate line. Failure to do so will result in a change from the correct amount to -0-.
- Include on lines 5 through 5c the amounts of any tax withheld, penalty, and interest paid with the original periodic returns, the original Form HW-3, as well as any supplemental payments made after the original returns were filed. REMINDER: Any payment made first offsets any interest due, then penalty, then tax due.
- If line 3c is less than line 5c, subtract line 3c from line 5c and enter the result on line 6.

- If line 3c is more than line 5c, subtract line 5c from line 3c and enter the result on line 7.
- Enter on line 10 the amount of any payment being made with the amended return. If the amended return is being filed after the due date of the original return, include any additional penalty and interest shown on lines 8a and 8b in your payment.
- If you are filing this return just to transmit corrected Forms HW-2, enter on line 1 the same number of HW-2's as on the original Form HW-3. If you are filing this return to transmit HW-2's not included with the original filing, enter on line 1 the corrected total number of HW-2's filed.
- Prepare a duplicate copy of this amended return for your files.
- Sign the amended return and file it with the district office with which the original return was filed. See mailing addresses below.

MAILING ADDRESSES:

OAHU DISTRICT OFFICE
P.O. BOX 3827
HONOLULU, HI 96812-3827

HAWAII DISTRICT OFFICE
P.O. BOX 1377
HILO, HI 96721-1377

MAUI DISTRICT OFFICE
P.O. BOX 923
WAILUKU, HI 96793-0923

KAUAI DISTRICT OFFICE
P.O. BOX 1686
LIHUE, HI 96766-5686